

# Financial and Program Auditor

## Administration

### Mission

Working under the guidance and direction of the Audit Committee, the Financial and Program Auditor provides an independent means for determining the manner in which policies, programs and resources authorized by the Board of Supervisors are being deployed by management and whether they are consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances and directives.

### Focus

This two-member agency, comprised of the Director and a Management Analyst II, plans, designs and conducts audits, surveys, evaluations and investigations of County agencies as assigned by the Board of Supervisors or the Audit Committee acting on behalf of the Board of Supervisors. The Financial and Program Auditor works apart from the Office of Internal Audit which focuses on day-to-day administration of the County as requested by the County Executive. In addition, the Financial and Program Auditor operates the Fairfax County Government Audit Hotline, which was established by the Board of Supervisors to obtain citizen comments and suggestions for improving County programs and services.


#### THINKING STRATEGICALLY

Strategic challenges for the Department include:


- o Continue to positively respond to, and reinforce, the Audit Committee's goal of effective and efficient resource utilization by County agencies.

For each audit it conducts, the agency focuses primarily on the County's Corporate Stewardship. The agency does this by developing, whenever possible, information during its audits that can be used to increase County revenues or reduce County expenditures.

### New Initiatives and Recent Accomplishments in Support of the Fairfax County Vision

 <b>Corporate Stewardship</b>	<b>Recent Success</b>	<b>FY 2005 Initiative</b>	<b>Cost Center</b>
The Office of the Financial and Program Auditor helped County Departments collect \$750,000 in overdue (more than a year old) accounts receivable, and assisted the County generate more than \$650,000 in additional interest income over the past 3 fiscal years by expediting grant reimbursement requests. Also, the Office ensured that \$2.2 million in cash proffers were distributed in FY 2003 to County Departments to construct affordable housing, build roads and make park improvements. The Office also determined that \$1.6 million in future construction money, being held for developers, was actually proffer money that belonged to the County's Department of Transportation, and will ensure it is distributed to that Department in FY 2004.	☑	☑	Agencywide

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 <b>Corporate Stewardship</b>	<b>Recent Success</b>	<b>FY 2005 Initiative</b>	<b>Cost Center</b>
At the request of the Audit Committee, the Office of the Financial and Program Auditor is reviewing the fairness of the residential real estate assessment process, as carried out by the Department of Tax Administration, and completed a review of the adequacy of the Reston Community Center's fiscal policies and practices.	<input checked="" type="checkbox"/>		Agencywide

### Budget and Staff Resources

<b>Agency Summary</b>					
Category	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan
Authorized Positions/Staff Years					
Exempt	2/ 2	2/ 2	2/ 2	2/ 2	2/ 2
Expenditures:					
Personnel Services	\$168,118	\$186,432	\$186,432	\$193,915	\$193,915
Operating Expenses	4,119	7,478	9,878	7,978	7,978
Capital Equipment	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$172,237</b>	<b>\$193,910</b>	<b>\$196,310</b>	<b>\$201,893</b>	<b>\$201,893</b>

<b>Position Summary</b>	
1 Auditor, E	1 Management Analyst II, E
<b>TOTAL POSITIONS</b>	
2 Positions / 2.0 Staff Years	
E Denotes Exempt Positions	

### FY 2005 Funding Adjustments

The following funding adjustments from the FY 2004 Revised Budget Plan are necessary to support the FY 2005 program:

- ◆ **Employee Compensation** **\$7,483**  
An increase of \$7,483 associated with salary adjustments necessary to support the County's compensation programs as well as increased staff hours required while the Community Center is in use.

### Board of Supervisors' Adjustments

*The following funding adjustments reflect all changes to the FY 2005 Advertised Budget Plan, as approved by the Board of Supervisors on April 26, 2004:*

- ◆ The Board of Supervisors made no adjustments to this agency.

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## Changes to FY 2004 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2004 Revised Budget Plan since passage of the FY 2004 Adopted Budget Plan. Included are all adjustments made as part of the FY 2003 Carryover Review and all other approved changes through December 31, 2003:

- ◆ **Carryover Adjustments** **\$2,400**  
As part of the FY 2003 Carryover Review, an increase of \$2,400 was due to encumbered carryover.

The following funding adjustments reflect all approved changes to the FY 2004 Revised Budget Plan from January 1, 2004 through April 19, 2004. Included are all adjustments made as part of the FY 2004 Third Quarter Review:

- ◆ The Board of Supervisors made no adjustments to this agency.

## Key Performance Measures

### Objectives

- ◆ To review County agency operations to identify opportunities for savings and/or more efficient and effective operations, and achieve agreement with agency directors on implementing at least 90 percent of recommended improvements.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2001 Actual	FY 2002 Actual	FY 2003 Estimate/Actual	FY 2004	FY 2005
<b>Output:</b>					
Audit reports issued to the BOS	4	4	4 / 4	5	4
<b>Efficiency:</b>					
Savings achieved as a percent of the agency's budget (1)	427%	334%	200% / 151%	200%	200%
<b>Service Quality:</b>					
Percent of audit reports completed on time	100%	100%	100% / 100%	100%	100%
<b>Outcome:</b>					
Percent of recommended improvements in operations accepted and implemented by County agencies	90%	100%	90% / 100%	90%	90%

(1) Savings achieved will vary based on the type of audits undertaken and conditions found. Audits are initiated under the direction of the Audit Committee of the Board of Supervisors.

## Performance Measurement Results

As noted above, this agency performs audits to identify and implement cost-saving recommendations. Audits are initiated under the direction of the Audit Committee of the Board of Supervisors. Savings achieved will vary based on the type of audits undertaken and conditions found. For the next fiscal year, the Financial and Program Auditor has identified a target of at least 90 percent acceptance of audit recommendations by County agencies which result in savings equal to or in excess of twice the agency's annual operating budget of \$201,893.